

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH–COURT NO. III

SERVICE TAX APPEAL NO. 51798 OF 2021

[Arising out of Order-in-Appeal No. BHO-EXCUS-01-APP-032-21-22 dated 27.05.2021 passed by the Commissioner(Appeals), CGST & Central Excise, Bhopal(M.P.)

M/S GOLU ENTERPRISES
91/93 Near Kasturba Nagar,
Jabalpur (M.P.)

..APPELLANT

Versus

**COMMISSIONER, CENTRAL EXCISE
& CGST-JABALPUR**
CGST Bhawan, Mission Chowk,
Napier Town, Jabalpur(M.P.)

..RESPONDENT

APPEARANCE:

Shri Arya Bhatt, Advocate for the appellant (Adjournment request)
Shri Mahboob Ur Rehman, Authorised Representative for the respondent

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER NO.51888/2025

Date of Hearing/Decision: 12.12.2025

BINU TAMTA:

The present appeal has been filed challenging the order-in-appeal No. BHO-EXCUS-01-APP-032-21-22 dated 27.05.2021 dismissing the appeal on the ground of non-compliance with the provisions of Section 35 F of the Central Excise Act, 1994, as applicable to the provisions of Service Tax. The appellant has now made the requisite amount of pre-deposit for filing the appeal and consequently, the pre-deposit required at the stage of the first appeal before the Commissioner (Appeals) stands satisfied.

2. In the interest of justice, the appellant is granted opportunity to contest the appeal before the Commissioner (Appeals). In view thereof, the impugned order is set aside and the appeal is allowed by way of remand. The Commissioner (Appeals) may grant sufficient opportunity to both the sides to present their case and decide the appeal on merits.

[Order dictated & pronounced in open court]

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Ckp